

0860 State Board of Equalization

The State Board of Equalization administers various tax and fee programs, including the Sales and Use tax; adopts rules and regulations to clarify tax laws; acts as an appellate body for the review of property, business and income tax assessments; assesses and allocates the property values of railroads and specified utilities; and oversees the property tax assessment practices of all 58 county assessors.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
0570025 County Assessment Standards Program	84.0	70.8	71.5	\$10,193	\$10,536	\$10,573
0570050 State-Assessed Property Program	66.0	71.0	71.7	8,458	9,944	9,956
0570075 Timber Tax Program	14.0	10.0	10.1	1,726	2,494	2,524
0570100 Sales and Use Tax Program	3,796.2	3,392.7	3,438.7	446,112	463,909	466,501
0570125 Hazardous Substances Tax Program	41.6	40.4	40.8	4,585	5,170	5,185
0570150 Alcoholic Beverage Tax Program	22.8	19.1	19.3	2,438	2,912	2,919
0570175 Tire Recycling Fee Program	16.8	15.6	15.8	1,625	1,788	1,792
0570200 Cigarette and Tobacco Products Tax Program	100.8	95.9	97.3	22,455	25,670	25,954
0570225 Cigarette and Tobacco Products Licensing Program	73.4	67.1	67.7	9,848	10,573	10,694
0570250 Transportation Fund Tax Program	194.6	147.7	149.2	27,140	29,557	29,838
0570275 Occupational Lead Poisoning Prevention Fee Program	8.0	7.1	7.2	781	892	900
0570300 Integrated Waste Management Program	4.0	4.4	4.4	506	590	597
0570325 Underground Storage Tank Fee Program	28.5	25.2	25.5	3,279	3,705	3,748
0570350 Oil Spill Prevention Program	1.8	3.1	3.2	286	688	701
0570375 Energy Resources Surcharge Program	1.8	2.1	2.1	262	315	319
0570400 Annual Water Rights Fee Program	3.5	4.2	4.2	407	516	522
0570425 Childhood Lead Poisoning Prevention Fee Program	3.3	4.5	4.5	454	631	637
0570450 Marine Invasive Species Program	3.1	3.4	3.5	365	502	503
0570475 Fire Prevention Fee Program	72.3	68.2	61.2	9,371	9,068	8,520
0570500 Emergency Telephone Users Surcharge Program	9.0	11.6	11.7	1,230	1,783	1,790
0570525 E-Waste Recycling Fee Program	34.0	32.2	32.5	4,197	5,423	5,492
0570550 Lumber Fee Program	5.6	14.4	14.5	1,234	2,261	2,085
0570575 Insurance Tax Program	2.3	1.9	1.9	308	329	330
0570600 Natural Gas Surcharge Program	4.7	3.7	3.8	788	889	892
0570625 Appeals from Other Governmental Programs	22.1	13.3	13.5	3,234	2,323	2,343
0570650 Prepaid Mobile Telephony Program	-	20.7	17.6	-	5,654	2,523
9900100 Administration	-	469.4	474.2	32	64,821	65,592
9900200 Administration - Distributed	-	-	-	-	-64,404	-65,175
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	4,614.2	4,619.7	4,667.5	\$561,314	\$598,539	\$598,255
FUNDING				2014-15*	2015-16*	2016-17*
0001 General Fund				\$298,948	\$308,643	\$319,261
0004 Breast Cancer Fund				738	826	834
0022 State Emergency Telephone Number Account				1,230	1,783	1,790
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				27,002	29,122	29,401
0070 Occupational Lead Poisoning Prevention Account				781	892	900
0080 Childhood Lead Poisoning Prevention Fund				454	631	637
0230 Cigarette and Tobacco Products Surtax Fund				9,162	10,254	10,365
0320 Oil Spill Prevention and Administration Fund				286	688	701
0387 Integrated Waste Management Account, Integrated Waste Management Fund				506	590	597
0439 Underground Storage Tank Cleanup Fund				3,279	3,705	3,748

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

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FUNDING	2014-15*	2015-16*	2016-17*
0465 Energy Resources Programs Account	262	315	319
0623 California Children and Families First Trust Fund	16,215	18,138	18,335
0890 Federal Trust Fund	138	435	437
0965 Timber Tax Fund	1,726	2,494	2,524
0995 Reimbursements	182,821	193,970	186,056
3015 Gas Consumption Surcharge Fund	788	889	892
3058 Water Rights Fund	407	516	522
3063 State Responsibility Area Fire Prevention Fund	9,227	9,068	8,520
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,197	5,423	5,492
3067 Cigarette and Tobacco Products Compliance Fund	1,913	2,242	2,316
3212 Timber Regulation and Forest Restoration Fund	1,234	2,261	2,085
3251 Prepaid Mobile Telephony Services Surcharge Fund	-	2,371	1,058
3270 Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,465
TOTALS, EXPENDITURES, ALL FUNDS	\$561,314	\$598,539	\$598,255

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Article XIII, Section 17 of the California Constitution.

PROGRAM AUTHORITY

0570025-County Assessment Standards Program:

California Constitution, Article XIII, Section 18, Revenue & Taxation Code Sections 63.1, 64, 69.5, 75.60, 155, 169, 214-214.5, 218.5, 251, 254.6, 401.5, 407-408.4, 423, 452, 480.1, 480.2, 480.4, 601, 602, 615, 618, 670-673, 1153, 1254, 1366, 1603, 1650, 1716, 1717.1, 1815-1817, 5364, 5781, and 5840, and Government Code Sections 15606-15608, 15611, 15624, and 15640-15646.

0570050-State-Assessed Property Program:

California Constitution, Article XIII, Section 19, Revenue and Taxation Code Sections 100-100.96, 721-868, 4876-4880, 5011-5014, 5148 and 11201-11702, and Government Code Sections 54900-54916.5.

0570075-Timber Tax Program:

Revenue & Taxation Code Sections 431-437, 38101-38908, and Public Resources Code, Section 4654.

0570100-Sales and Use Tax Program:

California Constitution (Sections 35 and 36, Article XIII), State Sales and Use Tax

Revenue & Taxation Code Sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax, Revenue & Taxation Code Sections 7200-7226, District Transactions and Use Tax (cities/counties), and Revenue & Taxation Code Sections 7251-7279.6, 7285, and 7288.6.

0570125-Hazardous Substances Tax Program:

Revenue & Taxation Code Sections 43001-43651, and Health & Safety Code Sections 25174-25174.11 and 25205.1-25205.23.

0570150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, Section 22, Revenue & Taxation Code Sections 32001-32557, and Business and Professions Code Sections 23000-23673.

0570175-Tire Recycling Fee Program:

Revenue & Taxation Code Sections 55001-55381, and Public Resource Code Sections 42860-42895.

0570200-Cigarette and Tobacco Products Tax Program:

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Constitution Article XIII B, Section 12, Revenue and Taxation Code Sections 30001-30483, Federal Laws relating to collection of state cigarette tax: (15 U.S.C.A., Chapter 10A, Sections 375-378; 63 Stat. 884, as amended by 67 Stat. 617, and 69 Stat. 627.), and Health and Safety Code Sections 104555-104558.

0570225-Cigarette and Tobacco Products Licensing Program:

Government Code Section 15618.5, Business and Professions Code, Division 8.6 (commencing with Section 22970), Health and Safety Code Sections 14950 and 104557, Penal Code Section 830.11, Revenue and Taxation Code Sections 30019, 30140-30149, 30155-30159, 30165.1, 30166.1, 30168, 30177.5, 30210-30215, 30355-30358, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, and 30482.

0570250-Transportation Fund Tax Program:

Constitution Article XIX, Sections 1-9; Revenue and Taxation Code Sections 7301-8526, 8601-9355, 9401-9433, and 60001-60708.

0570275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651; Health and Safety Code Sections 105185-105195; and California Code of Regulations Title 17, Chapter 11, Sections 38001-38005.

0570300-Integrated Waste Management Program:

Revenue and Taxation Code Sections 45001-45984, and Public Resource Code Sections 40000-48008.

0570325-Underground Storage Tank Fee Program:

Revenue and Taxation Code Sections 50101-50162, and Health and Safety Code Sections 25280-25299.99.

0570350-Oil Spill Prevention Program:

Revenue and Taxation Code Sections 46001-46751, and Government Code Sections 8670.1 and 8670.73.

0570375-Energy Resources Surcharge Program:

Revenue and Taxation Code Sections 40001-40216.

0570400-Annual Water Rights Fee Program:

Water Code Sections 1525-1552, 13050-13160.1, and Revenue and Taxation Code Sections 55001-55381.

0570425-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651, and Health & Safety Code Sections 105275-105310.

0570450-Marine Invasive Species Fee Program:

Revenue and Taxation Code Sections 44000-44007 and 55001-55381, and Public Resource Code Sections 71200-71271.

0570475-Fire Prevention Fee Program:

Public Resources Code Sections 4210-4214 and 4220-4228, and Revenue and Taxation Code, Part 30, Division 2 commencing with Section 55001.

0570500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code Sections 41001-41176.

0570525-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10, Public Resource Code Sections 41516 and 42460-42486, and Revenue and Taxation Code Sections 55001-55381.

0570550-Lumber Fee Program:

California Public Resources Code, Section 4629.5.

0570575-Insurance Tax Program:

Constitution Article XIII, Section 28, Revenue and Taxation Code Sections 12001-13170, and Insurance Code Sections 132, 685-685.4, 995.5, 1530, 1531, 1774-1780, 10089.44, 12976, and 12976.5.

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0570600-Natural Gas Surcharge Program:

Revenue and Taxation Code, Sections 55001-55381, and Public Utilities Code Sections 890-900.

0570625-Appeals from Other Governmental Programs:

Administration of Franchise and Income Tax Laws: Revenue and Taxation Code, Sections 18401-19802.

Personal Income Tax Law: Revenue and Taxation Code, Sections 17001-18180.

Bank and Corporation Tax Law: Revenue and Taxation Code, Sections 23001-25141.

Senior Citizens Homeowners' and Renters' Property Tax Assistance: Revenue and Taxation Code, Sections 20501-20646.

Public Owned Property and California Constitution, Article XIII, Section 11, Revenue and Taxation Code Sections 1840-1841
Procedural Regulations: Title 18, California Code of Regulations, Section 5010, et seq.

0570650-Prepaid Mobile Telephony Services Surcharge Program:

Revenue and Taxation Code Sections 42001-42024 and 42100-42111.

MAJOR PROGRAM CHANGES

- State Responsibility Area Fire Prevention Fee Program - The Budget provides \$1.4 million special funds to establish 8.6 limited-term positions as permanent and 7.2 temporary help positions to address ongoing, permanent workload associated with the Fire Fee program.
- Appeals Division's Business Taxes Program and Settlement Workload - The Budget provides \$5.2 million (\$3.3 million General Fund and \$1.9 million special funds) to establish 30 permanent positions to address an increasing volume of appeals and settlements.

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Appeals Division's Business Taxes Program and Settlement Workload	\$-	\$-	-	\$3,291	\$1,893	30.0
• Permanent Establishment of Fire Prevention Fee Limited Term Positions	-	-	-	-	1,421	15.8
• Joint Operations Center - Ensuring Fuel Tax Compliance	-	-	-	-	296	2.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$3,291	\$3,610	47.8
Other Workload Budget Adjustments						
• Expenditure by Category Redistribution	\$6,599	\$737	-	\$6,608	\$485	-
• Salary Adjustments	4,454	3,260	-	4,506	3,295	-
• Benefit Adjustments	2,598	1,880	-	3,424	2,474	-
• Retirement Rate Adjustments	1,563	1,136	-	1,563	1,136	-
• Pro Rata	-	-	-	-	509	-
• SWCAP	-	-	-	-	6	-
• Lease Revenue Debt Service Adjustment	-29	-	-	-98	-	-
• Budget Position Transparency	-6,599	-737	-232.9	-6,608	-485	-184.5
• Miscellaneous Baseline Adjustments	-23,562	23,562	-	-13,991	11,083	-45.0
Totals, Other Workload Budget Adjustments	-\$14,976	\$29,838	-232.9	-\$4,596	\$18,503	-229.5
Totals, Workload Budget Adjustments	-\$14,976	\$29,838	-232.9	-\$1,305	\$22,113	-181.7
Totals, Budget Adjustments	-\$14,976	\$29,838	-232.9	-\$1,305	\$22,113	-181.7

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0860 State Board of Equalization - Continued**PROGRAM DESCRIPTIONS****0570025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

This program carries out the BOE's constitutional and statutory responsibilities that all taxable properties are enrolled and assessed, providing consultation and services to the County Assessors and their staff. In addition, the Board through this program oversees the 58 County Assessors to validate property tax assessments conform with state law.

0570050 - STATE-ASSESSED PROPERTY PROGRAM

This program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies. Local jurisdictions use the established values for the levy and collection of local property taxes.

0570075 - TIMBER TAX PROGRAM

This program administers the timber yield tax by establishing the harvest value of timber and collecting a tax on the harvested timber.

0570100 - SALES AND USE TAX PROGRAM

This program ensures that all sales and use tax revenues are collected in an equitable and effective manner through accurate reporting of tax liability. This is accomplished by detecting and correcting errors in self-assessments, and promptly collecting amounts determined to be due and economically recoverable. Under this program, the BOE administers the following taxes: State Sales and Use Tax, Bradley-Burns Uniform Local Sales and Use Tax, and District Transactions and Use Tax (cities/counties).

0570125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide revenue for the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statutes, are subject to the fees. The BOE administers the following fee programs in partnership with the department: Disposal Fee (HWCA), Facility Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Activity Fee (HWCA), and Environmental Fee (TSCA).

0570150 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California.

0570175 - TIRE RECYCLING FEE PROGRAM

This program provides revenue for the California Tire Recycling Account in the California Tire Recycling Management Fund and Air Pollution Control Fund. The fee provides funding to reduce: air pollution, landfill disposal, and stockpiling of used tires. The BOE administers the program in partnership with the California Department of Resources Recycling and Recovery (CalRecycle) and the Air Resources Board.

0570200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette and tobacco products tax revenues are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting errors in reporting, and promptly collecting amounts determined to be due and economically recoverable.

0570225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act. The purpose of the Act is to reduce tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and stamps. It requires statewide licensing of all distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

0570250 - TRANSPORTATION FUND TAX PROGRAM

This program provides revenue for the Transportation Tax Fund. Allocations are made from the fund to the Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, Highway Users Tax Fund, and Department of Food and Agriculture Fund. The objective of this program is to ensure that the motor vehicle fuel, jet fuel, various use fuel, and diesel fuel taxes are administered equitably and effectively. Pursuant to the International Fuel Tax Agreement (IFTA), the BOE registers interstate truckers whose base state is California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

0860 State Board of Equalization - Continued**0570275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM**

This program provides revenue for the Occupational Lead Poisoning Prevention Account in the General Fund. The funds are used to establish and maintain occupational health and disease prevention programs. Employers in specified Standard Industrial Classification codes who employ 10 or more qualifying employees are subject to the fee. The BOE administers the program in partnership with the California Department of Public Health.

0570300 - INTEGRATED WASTE MANAGEMENT PROGRAM

This program provides revenue for the Integrated Waste Management Account in the Integrated Waste Management Fund. The fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills, and supports state and local landfill permit enforcement programs. Operators of solid waste disposal facilities that include non-hazardous wood waste facilities are subject to the fee. The BOE administers the program in partnership with CalRecycle.

0570325 - UNDERGROUND STORAGE TANK FEE PROGRAM

This program provides revenue for the Underground Storage Tank (UST) Cleanup Fund in the State Treasury. BOE collects a fee for each gallon of petroleum placed in USTs for the Petroleum Underground Storage Tank Financing Account. This revenue provides funding to monitor and regulate underground storage tanks containing petroleum, reimburse businesses for the cleanup of leaking USTs, and protect human health and the environment.

0570350 - OIL SPILL PREVENTION PROGRAM

This program provides revenue to the Department of Fish and Wildlife, which is deposited into the Oil Spill Prevention and Administration Fund. Fees are collected on all crude oil and petroleum products received in California via marine pipelines and terminals. The prevention and administration fees provide funding to implement oil spill prevention programs and reimburse the member agencies of the State Interagency Oil Spill Committee for costs arising from the implementation of this program. Funding is also provided to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills.

0570375 - ENERGY RESOURCES SURCHARGE PROGRAM

This program provides revenue for the Energy Resource Surcharge Fund and is used to support the State Energy Resources Conservation and Development Commission. The revenue is generated by administering a surcharge on consumers of electrical energy purchased from an electrical utility.

0570400 - ANNUAL WATER RIGHTS FEE PROGRAM

This program provides revenue for the Water Rights Fund. The fees provide funding to the State Water Resources Control Board to support the activities of its Division of Water Rights. The annual fee is collected from water right permit holders based on a schedule of fees adopted each fiscal year by the State Water Resources Control Board.

0570425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. This program collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. This revenue supports the Childhood Lead Poisoning Prevention Fee Program administered by the California Department of Public Health, Childhood Lead Poisoning Prevention Branch.

0570450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund and is often referred to as the Ballast Water Management Program. The fees provide funding to the California State Lands Commission to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of carrying, ballast water from outside California are subject to the fee. The BOE administers the program in partnership with the Commission.

0570475 - FIRE PREVENTION FEE PROGRAM

This program provides revenue for the State Responsibility Area Fire Prevention Fund. The revenue is generated by administering an annual fire prevention fee charged on each habitable structure on a parcel that is within a state responsibility area. The revenues are to be used by the California Department of Forestry and Fire Protection for fire prevention activities within the State Responsibility Area which benefits those owners who are subject to the fire prevention fee.

0570500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account. Revenue generated by this program funds the State's "911" emergency telephone system by administering a surcharge on intrastate telephone and Voice over Internet Protocol (VoIP) communication services.

0570525 - E-WASTE RECYCLING FEE PROGRAM

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This program provides revenue for the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund. The fees provide funding for CalRecycle by imposing a recycling fee upon the retail sale or lease of new or refurbished video display devices identified by the Department of Toxic Substances as containing hazardous materials.

0570550 - LUMBER FEE PROGRAM

This program collects a one percent assessment on purchases of lumber products and engineered wood products for use in California.

0570575 - INSURANCE TAX PROGRAM

This program provides revenue to the Insurance Tax Fund. Revenue is generated from taxes assessed on insurance premiums, underwriting profits from ocean marine insurance, and retaliatory assessments levied on "foreign" insurers. The taxes collected are used to pay refunds or transferred to the General Fund.

0570600 - NATURAL GAS SURCHARGE PROGRAM

This program provides revenue to fund low-income assistance programs, cost effective energy efficiency programs, conservation activities, and public interest research and development. The revenue is generated by administering a surcharge on the consumption of all natural gas in California.

0570625 - APPEALS FROM OTHER GOVERNMENTAL PROGRAMS

This program reviews income tax assessments and corporation taxes and eligibility determinations made in administering the Senior Citizens Property Tax Assistance Program upon written request filed by a taxpayer. The program also acts as an impartial tribunal to hear and decide property tax assessment appeals by a local government (or one of its agencies) that owns taxable real property located outside its boundaries. Property owned by a local government, such as a city, and located outside its boundaries is subject to assessment by the county in which the property is located.

0570650 - PREPAID MOBILE TELEPHONY PROGRAM

This program provides revenue to the Prepaid Mobile Telephony Services (MTS) Surcharge Fund and the Local Charges for the Prepaid MTS Fund. The revenue funds the State Emergency Telephone Number Account, universal service funds and local funds. A surcharge is imposed on each consumer of prepaid mobile telephony services at the retail level.

9900 - ADMINISTRATION

This program implements the policies and directives of the Board Members and provides direction, leadership, planning, and support services for all Board programs.

DETAILED EXPENDITURES BY PROGRAM

		2014-15*	2015-16*	2016-17*
	PROGRAM REQUIREMENTS			
0570	ADMINISTRATION OF THE BOARD OF EQUALIZATION			
	State Operations:			
0001	General Fund	\$298,948	\$308,643	\$319,261
0004	Breast Cancer Fund	738	826	834
0022	State Emergency Telephone Number Account	1,230	1,783	1,790
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	27,002	29,122	29,401
0070	Occupational Lead Poisoning Prevention Account	781	892	900
0080	Childhood Lead Poisoning Prevention Fund	454	631	637
0230	Cigarette and Tobacco Products Surtax Fund	9,162	10,254	10,365
0320	Oil Spill Prevention and Administration Fund	286	688	701
0387	Integrated Waste Management Account, Integrated Waste Management Fund	506	590	597
0439	Underground Storage Tank Cleanup Fund	3,279	3,705	3,748
0465	Energy Resources Programs Account	262	315	319
0623	California Children and Families First Trust Fund	16,215	18,138	18,335
0890	Federal Trust Fund	138	435	437
0965	Timber Tax Fund	1,726	2,494	2,524

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0995	Reimbursements	182,789	193,553	185,639
3015	Gas Consumption Surcharge Fund	788	889	892
3058	Water Rights Fund	407	516	522
3063	State Responsibility Area Fire Prevention Fund	9,227	9,068	8,520
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,197	5,423	5,492
3067	Cigarette and Tobacco Products Compliance Fund	1,913	2,242	2,316
3212	Timber Regulation and Forest Restoration Fund	1,234	2,261	2,085
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	2,371	1,058
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,465
	Totals, State Operations	\$561,282	\$598,122	\$597,838
	SUBPROGRAM REQUIREMENTS			
0570025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	<u>\$10,193</u>	<u>\$10,536</u>	<u>\$10,573</u>
	Totals, State Operations	\$10,193	\$10,536	\$10,573
	SUBPROGRAM REQUIREMENTS			
0570050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$8,185	\$9,337	\$9,349
0995	Reimbursements	<u>273</u>	<u>607</u>	<u>607</u>
	Totals, State Operations	\$8,458	\$9,944	\$9,956
	SUBPROGRAM REQUIREMENTS			
0570075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	<u>\$1,726</u>	<u>\$2,494</u>	<u>\$2,524</u>
	Totals, State Operations	\$1,726	\$2,494	\$2,524
	SUBPROGRAM REQUIREMENTS			
0570100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$270,171	\$278,423	\$288,949
0995	Reimbursements	<u>175,941</u>	<u>185,486</u>	<u>177,552</u>
	Totals, State Operations	\$446,112	\$463,909	\$466,501
	SUBPROGRAM REQUIREMENTS			
0570125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	<u>4,585</u>	<u>5,170</u>	<u>5,185</u>
	Totals, State Operations	\$4,585	\$5,170	\$5,185
	SUBPROGRAM REQUIREMENTS			
0570150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	<u>\$2,438</u>	<u>\$2,912</u>	<u>\$2,919</u>
	Totals, State Operations	\$2,438	\$2,912	\$2,919
	SUBPROGRAM REQUIREMENTS			
0570175	Tire Recycling Fee Program			
	State Operations:			
0995	Reimbursements	1,625	1,788	1,792

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	Totals, State Operations	\$1,625	\$1,788	\$1,792
	SUBPROGRAM REQUIREMENTS			
0570200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$3,363	\$3,832	\$3,847
0004	Breast Cancer Fund	556	635	642
0230	Cigarette and Tobacco Products Surtax Fund	6,881	7,859	7,954
0623	California Children and Families First Trust Fund	<u>11,655</u>	<u>13,344</u>	<u>13,511</u>
	Totals, State Operations	\$22,455	\$25,670	\$25,954
	SUBPROGRAM REQUIREMENTS			
0570225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
0001	General Fund	\$912	\$951	\$951
0004	Breast Cancer Fund	182	191	192
0230	Cigarette and Tobacco Products Surtax Fund	2,281	2,395	2,411
0623	California Children and Families First Trust Fund	4,560	4,794	4,824
3067	Cigarette and Tobacco Products Compliance Fund	<u>1,913</u>	<u>2,242</u>	<u>2,316</u>
	Totals, State Operations	\$9,848	\$10,573	\$10,694
	SUBPROGRAM REQUIREMENTS			
0570250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$27,002	\$29,122	\$29,401
0890	Federal Trust Fund	<u>138</u>	<u>435</u>	<u>437</u>
	Totals, State Operations	\$27,140	\$29,557	\$29,838
	SUBPROGRAM REQUIREMENTS			
0570275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	<u>\$781</u>	<u>\$892</u>	<u>\$900</u>
	Totals, State Operations	\$781	\$892	\$900
	SUBPROGRAM REQUIREMENTS			
0570300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	<u>\$506</u>	<u>\$590</u>	<u>\$597</u>
	Totals, State Operations	\$506	\$590	\$597
	SUBPROGRAM REQUIREMENTS			
0570325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	<u>\$3,279</u>	<u>\$3,705</u>	<u>\$3,748</u>
	Totals, State Operations	\$3,279	\$3,705	\$3,748
	SUBPROGRAM REQUIREMENTS			
0570350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	<u>\$286</u>	<u>\$688</u>	<u>\$701</u>
	Totals, State Operations	\$286	\$688	\$701
	SUBPROGRAM REQUIREMENTS			

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0570375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	<u>\$262</u>	<u>\$315</u>	<u>\$319</u>
	Totals, State Operations	\$262	\$315	\$319
	SUBPROGRAM REQUIREMENTS			
0570400	Annual Water Rights Fee Program			
	State Operations:			
3058	Water Rights Fund	<u>\$407</u>	<u>\$516</u>	<u>\$522</u>
	Totals, State Operations	\$407	\$516	\$522
	SUBPROGRAM REQUIREMENTS			
0570425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	<u>\$454</u>	<u>\$631</u>	<u>\$637</u>
	Totals, State Operations	\$454	\$631	\$637
	SUBPROGRAM REQUIREMENTS			
0570450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	<u>365</u>	<u>502</u>	<u>503</u>
	Totals, State Operations	\$365	\$502	\$503
	SUBPROGRAM REQUIREMENTS			
0570475	Fire Prevention Fee Program			
	State Operations:			
0001	General Fund	<u>\$144</u>	<u>\$-</u>	<u>\$-</u>
3063	State Responsibility Area Fire Prevention Fund	<u>9,227</u>	<u>9,068</u>	<u>8,520</u>
	Totals, State Operations	\$9,371	\$9,068	\$8,520
	SUBPROGRAM REQUIREMENTS			
0570500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0022	State Emergency Telephone Number Account	<u>\$1,230</u>	<u>\$1,783</u>	<u>\$1,790</u>
	Totals, State Operations	\$1,230	\$1,783	\$1,790
	SUBPROGRAM REQUIREMENTS			
0570525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	<u>\$4,197</u>	<u>\$5,423</u>	<u>\$5,492</u>
	Totals, State Operations	\$4,197	\$5,423	\$5,492
	SUBPROGRAM REQUIREMENTS			
0570550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	<u>\$1,234</u>	<u>\$2,261</u>	<u>\$2,085</u>
	Totals, State Operations	\$1,234	\$2,261	\$2,085
	SUBPROGRAM REQUIREMENTS			
0570575	Insurance Tax Program			
	State Operations:			
0001	General Fund	<u>\$308</u>	<u>\$329</u>	<u>\$330</u>
	Totals, State Operations	\$308	\$329	\$330
	SUBPROGRAM REQUIREMENTS			

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0570600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	<u>\$788</u>	<u>\$889</u>	<u>\$892</u>
	Totals, State Operations	\$788	\$889	\$892
	SUBPROGRAM REQUIREMENTS			
0570625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	<u>\$3,234</u>	<u>\$2,323</u>	<u>\$2,343</u>
	Totals, State Operations	\$3,234	\$2,323	\$2,343
	SUBPROGRAM REQUIREMENTS			
0570650	Prepaid Mobile Telephony Program			
	State Operations:			
3251	Prepaid Mobile Telephony Services Surcharge Fund	\$-	\$2,371	\$1,058
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,465
	Totals, State Operations	\$-	\$5,654	\$2,523
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	<u>32</u>	<u>417</u>	<u>417</u>
	Totals, State Operations	\$32	\$417	\$417
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$64,188	\$65,175
0004	Breast Cancer Fund	-	1	-
0022	State Emergency Telephone Number Account	-	6	-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	-	65	-
0070	Occupational Lead Poisoning Prevention Account	-	2	-
0080	Childhood Lead Poisoning Prevention Fund	-	1	-
0230	Cigarette and Tobacco Products Surtax Fund	-	12	-
0320	Oil Spill Prevention and Administration Fund	-	1	-
0387	Integrated Waste Management Account, Integrated Waste Management Fund	-	1	-
0439	Underground Storage Tank Cleanup Fund	-	9	-
0623	California Children and Families First Trust Fund	-	25	-
0965	Timber Tax Fund	-	3	-
0995	Reimbursements	32	417	417
3015	Gas Consumption Surcharge Fund	-	1	-
3058	Water Rights Fund	-	1	-
3063	State Responsibility Area Fire Prevention Fund	-	45	-
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	-	9	-
3067	Cigarette and Tobacco Products Compliance Fund	-	31	-
3212	Timber Regulation and Forest Restoration Fund	-	1	-
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	1	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	1	-

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	Totals, State Operations	\$32	\$64,821	\$65,592
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	\$-	-\$64,188	-\$65,175
0004	Breast Cancer Fund	-	-1	-
0022	State Emergency Telephone Number Account	-	-6	-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	-	-65	-
0070	Occupational Lead Poisoning Prevention Account	-	-2	-
0080	Childhood Lead Poisoning Prevention Fund	-	-1	-
0230	Cigarette and Tobacco Products Surtax Fund	-	-12	-
0320	Oil Spill Prevention and Administration Fund	-	-1	-
0387	Integrated Waste Management Account, Integrated Waste Management Fund	-	-1	-
0439	Underground Storage Tank Cleanup Fund	-	-9	-
0623	California Children and Families First Trust Fund	-	-25	-
0965	Timber Tax Fund	-	-3	-
3015	Gas Consumption Surcharge Fund	-	-1	-
3058	Water Rights Fund	-	-1	-
3063	State Responsibility Area Fire Prevention Fund	-	-45	-
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	-	-9	-
3067	Cigarette and Tobacco Products Compliance Fund	-	-31	-
3212	Timber Regulation and Forest Restoration Fund	-	-1	-
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	-1	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	-1	-
	Totals, State Operations	\$-	-\$64,404	-\$65,175
	TOTALS, EXPENDITURES			
	State Operations	<u>561,314</u>	<u>598,539</u>	<u>598,255</u>
	Totals, Expenditures	\$561,314	\$598,539	\$598,255

EXPENDITURES BY CATEGORY

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
PERSONAL SERVICES						
Baseline Positions	4,848.6	4,852.6	4,849.2	\$304,635	\$305,684	\$305,441
Budget Position Transparency	-	-232.9	-184.5	-	-7,336	-7,093
Total Adjustments	<u>-234.4</u>	<u>-</u>	<u>2.8</u>	<u>-13,201</u>	<u>7,714</u>	<u>6,746</u>
Net Totals, Salaries and Wages	4,614.2	4,619.7	4,667.5	\$291,434	\$306,062	\$305,094
Staff Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,806</u>	<u>146,538</u>	<u>149,483</u>
Totals, Personal Services	4,614.2	4,619.7	4,667.5	\$429,240	\$452,600	\$454,577
OPERATING EXPENSES AND EQUIPMENT				<u>\$132,074</u>	<u>\$145,939</u>	<u>\$143,678</u>
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$561,314	\$598,539	\$598,255

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0860 State Board of Equalization - Continued

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$317,144	\$323,619	\$319,261
Allocation for employee compensation	3,179	4,454	-
Allocation for staff benefits	1,410	2,598	-
Allocation for staff benefits - reimbursements	-1	-	-
Budget Position Transparency	-	-6,599	-
Expenditure by Category Redistribution	-	6,599	-
Past year adjustments	-15,340	-	-
Reimbursement Authority Fund Adjustment	-	-23,562	-
Section 3.60 pension contribution adjustment	4,854	1,563	-
Tenant Rent Adjustment	-	-29	-
Totals Available	\$311,246	\$308,643	\$319,261
Unexpended balance, estimated savings	-12,298	-	-
TOTALS, EXPENDITURES	\$298,948	\$308,643	\$319,261
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$803	\$819	\$834
Allocation for employee compensation	3	4	-
Allocation for staff benefits	1	2	-
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Section 3.60 pension contribution adjustment	5	1	-
Totals Available	\$812	\$826	\$834
Unexpended balance, estimated savings	-74	-	-
TOTALS, EXPENDITURES	\$738	\$826	\$834
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,576	\$1,742	\$1,790
Allocation for employee compensation	20	22	-
Allocation for staff benefits	7	12	-
Budget Position Transparency	-	-16	-
Expenditure by Category Redistribution	-	16	-
Section 3.60 pension contribution adjustment	30	7	-
Totals Available	\$1,633	\$1,783	\$1,790
Unexpended balance, estimated savings	-403	-	-
TOTALS, EXPENDITURES	\$1,230	\$1,783	\$1,790
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$27,782	\$28,591	\$29,401
Allocation for employee compensation	226	286	-
Allocation for staff benefits	103	155	-
Budget Position Transparency	-	-335	-
Expenditure by Category Redistribution	-	335	-
Section 3.60 pension contribution adjustment	352	90	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Totals Available	\$28,463	\$29,122	\$29,401
Unexpended balance, estimated savings	-1,461	-	-
TOTALS, EXPENDITURES	\$27,002	\$29,122	\$29,401
0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
011 Budget Act appropriation (Transfer to the General Fund)	(\$1)	(\$0)	(-)
Past year adjustments	(-9)	(-)	(-)
TOTALS, EXPENDITURES	\$-	\$-	\$-
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$844	\$869	\$900
Allocation for employee compensation	3	12	-
Allocation for staff benefits	2	7	-
Budget Position Transparency	-	-13	-
Expenditure by Category Redistribution	-	13	-
Section 3.60 pension contribution adjustment	6	4	-
Totals Available	\$855	\$892	\$900
Unexpended balance, estimated savings	-74	-	-
TOTALS, EXPENDITURES	\$781	\$892	\$900
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$596	\$616	\$637
Allocation for employee compensation	4	8	-
Allocation for staff benefits	2	4	-
Budget Position Transparency	-	-7	-
Expenditure by Category Redistribution	-	7	-
Section 3.60 pension contribution adjustment	6	3	-
Totals Available	\$608	\$631	\$637
Unexpended balance, estimated savings	-154	-	-
TOTALS, EXPENDITURES	\$454	\$631	\$637
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,970	\$10,154	\$10,365
Allocation for employee compensation	40	53	-
Allocation for staff benefits	18	29	-
Budget Position Transparency	-	-71	-
Expenditure by Category Redistribution	-	71	-
Section 3.60 pension contribution adjustment	59	18	-
Totals Available	\$10,087	\$10,254	\$10,365
Unexpended balance, estimated savings	-925	-	-
TOTALS, EXPENDITURES	\$9,162	\$10,254	\$10,365
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$301	\$671	\$701
Adjustment per Chapter 35, Statutes of 2014, Section 192	153	-	-
Allocation for employee compensation	8	9	-
Allocation for staff benefits	2	5	-
Budget Position Transparency	-	-8	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Expenditure by Category Redistribution	-	8	-
Section 3.60 pension contribution adjustment	11	3	-
Totals Available	\$475	\$688	\$701
Unexpended balance, estimated savings	-189	-	-
TOTALS, EXPENDITURES	\$286	\$688	\$701
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$547	\$575	\$597
Allocation for employee compensation	6	8	-
Allocation for staff benefits	4	4	-
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Section 3.60 pension contribution adjustment	10	3	-
Totals Available	\$567	\$590	\$597
Unexpended balance, estimated savings	-61	-	-
TOTALS, EXPENDITURES	\$506	\$590	\$597
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,523	\$3,627	\$3,748
Allocation for employee compensation	21	41	-
Allocation for staff benefits	10	23	-
Budget Position Transparency	-	-41	-
Expenditure by Category Redistribution	-	41	-
Section 3.60 pension contribution adjustment	35	14	-
Totals Available	\$3,589	\$3,705	\$3,748
Unexpended balance, estimated savings	-310	-	-
TOTALS, EXPENDITURES	\$3,279	\$3,705	\$3,748
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$297	\$308	\$319
Allocation for employee compensation	3	4	-
Allocation for staff benefits	2	2	-
Budget Position Transparency	-	-3	-
Expenditure by Category Redistribution	-	3	-
Section 3.60 pension contribution adjustment	4	1	-
Totals Available	\$306	\$315	\$319
Unexpended balance, estimated savings	-44	-	-
TOTALS, EXPENDITURES	\$262	\$315	\$319
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,578	\$17,939	\$18,335
Allocation for employee compensation	80	105	-
Allocation for staff benefits	35	58	-
Budget Position Transparency	-	-130	-
Expenditure by Category Redistribution	-	130	-
Section 3.60 pension contribution adjustment	118	36	-
Totals Available	\$17,811	\$18,138	\$18,335
Unexpended balance, estimated savings	-1,596	-	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
TOTALS, EXPENDITURES	\$16,215	\$18,138	\$18,335
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$439	\$435	\$437
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Totals Available	\$439	\$435	\$437
Unexpended balance, estimated savings	-301	-	-
TOTALS, EXPENDITURES	\$138	\$435	\$437
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,407	\$2,468	\$2,524
Allocation for employee compensation	6	15	-
Allocation for staff benefits	4	8	-
Budget Position Transparency	-	-27	-
Expenditure by Category Redistribution	-	27	-
Section 3.60 pension contribution adjustment	10	3	-
Totals Available	\$2,427	\$2,494	\$2,524
Unexpended balance, estimated savings	-701	-	-
TOTALS, EXPENDITURES	\$1,726	\$2,494	\$2,524
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$182,821	\$193,970	\$186,056
TOTALS, EXPENDITURES	\$182,821	\$193,970	\$186,056
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$879	\$871	\$892
Allocation for employee compensation	5	10	-
Allocation for staff benefits	1	5	-
Budget Position Transparency	-	-9	-
Expenditure by Category Redistribution	-	9	-
Section 3.60 pension contribution adjustment	7	3	-
Totals Available	\$892	\$889	\$892
Unexpended balance, estimated savings	-104	-	-
TOTALS, EXPENDITURES	\$788	\$889	\$892
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$484	\$504	\$522
Allocation for employee compensation	4	6	-
Allocation for staff benefits	2	4	-
Budget Position Transparency	-	-6	-
Expenditure by Category Redistribution	-	6	-
Section 3.60 pension contribution adjustment	6	2	-
Totals Available	\$496	\$516	\$522
Unexpended balance, estimated savings	-89	-	-
TOTALS, EXPENDITURES	\$407	\$516	\$522
3063 State Responsibility Area Fire Prevention Fund			
APPROPRIATIONS			

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
001 Budget Act appropriation	\$8,882	\$8,697	\$8,520
Allocation for employee compensation	112	182	-
Allocation for staff benefits	45	112	-
Budget Position Transparency	-	-40	-
Expenditure by Category Redistribution	-	40	-
Section 3.60 pension contribution adjustment	188	77	-
TOTALS, EXPENDITURES	\$9,227	\$9,068	\$8,520
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,117	\$5,344	\$5,492
Allocation for employee compensation	50	44	-
Allocation for staff benefits	22	22	-
Budget Position Transparency	-	-60	-
Expenditure by Category Redistribution	-	60	-
Section 3.60 pension contribution adjustment	81	13	-
Totals Available	\$5,270	\$5,423	\$5,492
Unexpended balance, estimated savings	-1,073	-	-
TOTALS, EXPENDITURES	\$4,197	\$5,423	\$5,492
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,622	\$1,985	\$2,316
Allocation for employee compensation	105	138	-
Allocation for staff benefits	48	73	-
Budget Position Transparency	-	-31	-
Expenditure by Category Redistribution	-	31	-
Section 3.60 pension contribution adjustment	138	46	-
TOTALS, EXPENDITURES	\$1,913	\$2,242	\$2,316
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,209	\$2,239	\$2,085
Allocation for employee compensation	15	12	-
Allocation for staff benefits	7	7	-
Budget Position Transparency	-	-30	-
Expenditure by Category Redistribution	-	30	-
Section 3.60 pension contribution adjustment	26	3	-
Totals Available	\$2,257	\$2,261	\$2,085
Unexpended balance, estimated savings	-1,023	-	-
TOTALS, EXPENDITURES	\$1,234	\$2,261	\$2,085
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,358	\$1,058
Allocation for employee compensation	-	7	-
Allocation for staff benefits	-	4	-
Budget Position Transparency	-	44	-
Expenditure by Category Redistribution	-	-44	-
Section 3.60 pension contribution adjustment	-	2	-
TOTALS, EXPENDITURES	\$-	\$2,371	\$1,058

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$3,265	\$1,465
Allocation for employee compensation	-	10	-
Allocation for staff benefits	-	5	-
Budget Position Transparency	-	61	-
Expenditure by Category Redistribution	-	-61	-
Section 3.60 pension contribution adjustment	-	3	-
TOTALS, EXPENDITURES	\$-	\$3,283	\$1,465
Total Expenditures, All Funds, (State Operations)	\$561,314	\$598,539	\$598,255

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund^s			
BEGINNING BALANCE	\$1	-	-
Prior Year Adjustments	8	-	-
Adjusted Beginning Balance	\$9	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Motor Vehicle Transportation Tax Account, Transportation Tax Fund (0063) to General Fund (0001) per Budget Act Item 0860-011-0063, Budget Acts of 2013 and 2014	-9	-	-
Total Revenues, Transfers, and Other Adjustments	-\$9	-	-
FUND BALANCE	-	-	-
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$2,332	\$2,227	\$1,352
Prior Year Adjustments	1,053	-	-
Adjusted Beginning Balance	\$3,385	\$2,227	\$1,352
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	8,541	9,594	9,594
Total Revenues, Transfers, and Other Adjustments	\$8,541	\$9,594	\$9,594
Total Resources	\$11,926	\$11,821	\$10,946
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,726	2,494	2,524
8880 Financial Information System for California (State Operations)	2	4	3
9350 Shared Revenues (Local Assistance)	7,971	7,971	7,971
Total Expenditures and Expenditure Adjustments	\$9,699	\$10,469	\$10,498
FUND BALANCE	\$2,227	\$1,352	\$448
Reserve for economic uncertainties	2,227	1,352	448
3067 Cigarette and Tobacco Products Compliance Fund^s			
BEGINNING BALANCE	\$9,003	\$8,923	\$8,436
Prior Year Adjustments	25	-	-
Adjusted Beginning Balance	\$9,028	\$8,923	\$8,436
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	1,808	1,758	1,758

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

0860 State Board of Equalization - Continued

	2014-15*	2015-16*	2016-17*
Total Revenues, Transfers, and Other Adjustments	\$1,808	\$1,758	\$1,758
Total Resources	\$10,836	\$10,681	\$10,194
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,912	2,242	2,316
8880 Financial Information System for California (State Operations)	1	3	3
Total Expenditures and Expenditure Adjustments	\$1,913	\$2,245	\$2,319
FUND BALANCE	\$8,923	\$8,436	\$7,875
Reserve for economic uncertainties	8,923	8,436	7,875

3251 Prepaid Mobile Telephony Services Surcharge Fund ^s

BEGINNING BALANCE	-	-	10,629
Adjusted Beginning Balance	-	-	\$10,629
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	-	13,000	51,000
Total Revenues, Transfers, and Other Adjustments	-	\$13,000	\$51,000
Total Resources	-	\$13,000	\$61,629
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	-	2,371	1,058
8880 Financial Information System for California (State Operations)	-	-	3
Total Expenditures and Expenditure Adjustments	-	\$2,371	\$1,061
FUND BALANCE	-	\$10,629	\$60,568
Reserve for economic uncertainties	-	10,629	60,568

3270 Local Charges for Prepaid Mobile Telephony Service Fund ^s

BEGINNING BALANCE	-	-	14,717
Adjusted Beginning Balance	-	-	\$14,717
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	-	18,000	72,000
Total Revenues, Transfers, and Other Adjustments	-	\$18,000	\$72,000
Total Resources	-	\$18,000	\$86,717
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	-	3,283	1,465
8880 Financial Information System for California (State Operations)	-	-	4
Total Expenditures and Expenditure Adjustments	-	\$3,283	\$1,469
FUND BALANCE	-	\$14,717	\$85,248
Reserve for economic uncertainties	-	14,717	85,248

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Baseline Positions	4,848.6	4,852.6	4,849.2	\$304,635	\$305,684	\$305,441
Budget Position Transparency	-	-232.9	-184.5	-	-7,336	-7,093
Salary and Other Adjustments	-234.4	-	-45.0	-13,201	7,714	3,099
Workload and Administrative Adjustments						
Appeals Division's Business Taxes Program and Settlement Workload						

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0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Assoc Govtl Program Analyst	-	-	1.0	-	-	62
Bus Taxes Spec II	-	-	13.0	-	-	1,052
Bus Taxes Spec III	-	-	7.0	-	-	652
Tax Counsel III (Spec)	-	-	7.0	-	-	766
Tax Counsel IV	-	-	1.0	-	-	122
Tax Techn III	-	-	1.0	-	-	42
Joint Operations Center - Ensuring Fuel Tax Compliance						
Bus Taxes Spec I	-	-	1.0	-	-	75
Bus Taxes Spec II	-	-	1.0	-	-	81
Permanent Establishment of Fire Prevention Fee Limited Term Positions						
Bus Taxes Rep	-	-	6.6	-	-	328
Overtime	-	-	-	-	-	82
Tax Techn III	-	-	2.0	-	-	83
Temporary Help	-	-	7.2	-	-	302
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	47.8	\$-	\$-	\$3,647
Totals, Adjustments	-234.4	-232.9	-181.7	-\$13,201	\$378	-\$347
TOTALS, SALARIES AND WAGES	4,614.2	4,619.7	4,667.5	\$291,434	\$306,062	\$305,094

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